

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:
John J. Koresko, V

Application No.: 10/086,924

Filed: February 28, 2002

For: **System and Method for Creating a Defined Benefit Pension Plan Funded With a Variable Life Insurance Policy and/or a Variable Annuity Policy**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

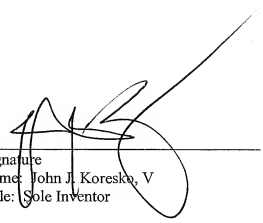
POWER OF ATTORNEY WITH REVOCATION

Revoking any and all powers of attorney heretofore given in the matter of the above-entitled application, the undersigned, sole inventor of the entire interest in the above-identified application, hereby appoints as attorneys for applicant, with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith the attorneys associated with the following customer number:

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